

plus. In clause (1), the word “duly” is omitted as surplus. In clause (2), the words “if the President decides the amount is not to be accounted for specifically” are substituted for “as he may think it advisable not to specify” for clarity. The words “to have been expended” are omitted as surplus.

In subsection (f), the word “settled” is substituted for “which have been finally adjusted” for consistency. The words “together with” are omitted as surplus.

§ 3527. General authority to relieve accountable officials and agents from liability

(a) Except as provided in subsection (b) of this section, the Comptroller General may relieve a present or former accountable official or agent of an agency responsible for the physical loss or deficiency of public money, vouchers, checks, securities, or records, or may authorize reimbursement from an appropriation or fund available for the activity in which the loss or deficiency occurred for the amount of the loss or deficiency paid by the official or agent as restitution, when—

(1) the head of the agency decides that—

(A) the official or agent was carrying out official duties when the loss or deficiency occurred, or the loss or deficiency occurred because of an act or failure to act by a subordinate of the official or agent; and

(B) the loss or deficiency was not the result of fault or negligence by the official or agent;

(2) the loss or deficiency was not the result of an illegal or incorrect payment; and

(3) the Comptroller General agrees with the decision of the head of the agency.

(b)(1) The Comptroller General shall relieve an official of the armed forces referred to in subsection (a) responsible for the physical loss or deficiency of public money, vouchers, or records, or a payment described in section 3528(a)(4)(A) of this title, or shall authorize reimbursement, from an appropriation or fund available for reimbursement, of the amount of the loss or deficiency paid by or for the official as restitution, when—

(A) in the case of a physical loss or deficiency—

(i) the Secretary of Defense or the appropriate Secretary of the military department of the Department of Defense (or the Secretary of Homeland Security, in the case of a disbursing official of the Coast Guard when the Coast Guard is not operating as a service in the Navy) decides that the official was carrying out official duties when the loss or deficiency occurred;

(ii) the loss or deficiency was not the result of an illegal or incorrect payment; and

(iii) the loss or deficiency was not the result of fault or negligence by the official; or

(B) in the case of a payment described in section 3528(a)(4)(A) of this title, the Secretary of Defense or the Secretary of the appropriate military department (or the Secretary of Homeland Security, in the case of a disbursing official of the Coast Guard when the Coast Guard is not operating as a service in the Navy), after taking a diligent collection action, finds that the criteria of section 3528(b)(1) of this title are satisfied.

(2) The finding of the Secretary involved is conclusive on the Comptroller General.

(c) On the initiative of the Comptroller General or written recommendation of the head of an agency, the Comptroller General may relieve a present or former disbursing official of the agency responsible for a deficiency in an account because of an illegal, improper, or incorrect payment, and credit the account for the deficiency, when the Comptroller General decides that the payment was not the result of bad faith or lack of reasonable care by the official. However, the Comptroller General may deny relief when the Comptroller General decides the head of the agency did not carry out diligently collection action under procedures prescribed by the Comptroller General.

(d)(1) When the Comptroller General decides it is necessary to adjust the account of an official or agent granted relief under subsection (a) or (c) of this section, the amount of the relief shall be charged—

(A) to an appropriation specifically provided to be charged; or

(B) if no specific appropriation, to the appropriation or fund available for the expense of the accountable function when the adjustment is carried out.

(2) Subsection (c) of this section does not—

(A) affect the liability, or authorize the relief, of a payee, beneficiary, or recipient of an illegal, improper, or incorrect payment; or

(B) relieve an accountable official, the head of an agency, or the Comptroller General of responsibility in carrying out collection action against a payee, beneficiary, or recipient.

(e) Relief provided under this section is in addition to relief provided under another law.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 965; Pub. L. 104-106, div. A, title IX, §913(c)(4), Feb. 10, 1996, 110 Stat. 411; Pub. L. 104-201, div. A, title X, §1009(c)(2), Sept. 23, 1996, 110 Stat. 2635; Pub. L. 109-241, title IX, §902(b)(3), July 11, 2006, 120 Stat. 566.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3527(a)	31:82a-1(1st, 2d sentences).	Aug. 1, 1947, ch. 441, §1, 61 Stat. 720; Aug. 9, 1955, ch. 694, 69 Stat. 626.
3527(b)	31:95a(1st-3d sentences).	Dec. 13, 1944, ch. 552, 58 Stat. 800; restated Aug. 11, 1955, ch. 803, §2(a), 69 Stat. 687.
3527(c)	31:82a-2(a).	Aug. 11, 1955, ch. 803, §1, 69 Stat. 687.
3527(d)(1)	31:82a-1(last sentence).	
3527(d)(2)	31:82a-2(c).	
3527(e)	31:82a-2(b)(1st sentence).	
	31:82a-2(b)(last sentence).	
	31:95a(last sentence).	

In the section, the word “official” is substituted for “officer”, and the words “Comptroller General” are substituted for “General Accounting Office” for consistency in the revised title and with other titles of the United States Code.

In subsection (a), before clause (1), the words “Except as provided in subsection (b) of this section” are added for clarity. The words “disbursing or other” are omitted as surplus. The words “public money, vouchers, checks, securities, or records” are substituted for

“Government funds, vouchers, records, checks, securities, or papers” for consistency in the revised title and with other titles of the Code. The words “subsequent to August 1, 1947” are omitted as executed. In clause (1)(A), the words “carrying out” are substituted for “acting in the discharge of” for consistency. The words “failure to act” are substituted for “omission” for clarity. Clause (2) is substituted for 31:82a-1(a)(2d sentence), and clause (3) is substituted for 31:82a-1(1st sentence words between 1st and 2d commas), to eliminate unnecessary words.

In subsection (b)(1), before clause (A), the words “armed forces” are substituted for “Army, Navy, Air Force, or Marine Corps” for consistency with title 10. The words “responsible for” are substituted for “Whenever . . . incurs or has incurred” for consistency. The words “public money, vouchers, or records” are substituted for “Government funds, vouchers, records, or papers” for consistency in the revised title and with other titles of the Code. The word “reimbursement” is substituted for “that purpose” for clarity. In clause (A), the words “the Secretary of Defense, or” are added for clarity because of Comptroller General decision B-201579 (Apr. 1, 1981). The words “appropriate Secretary of the military department of the Department of Defense” are substituted for “the Secretary of the department concerned”, for clarity. The words “carrying out official” are substituted for “in line of his” for consistency. In clause (B), the words “the loss or deficiency was not the result of an illegal or incorrect payment” are substituted for 31:95a(3d sentence) to eliminate unnecessary words.

In subsection (b)(2), the word “involved” is added for clarity because of Comptroller General decision B-201579, April 1, 1981.

In subsection (c), the words “or any officer of the General Accounting Office designated by the Comptroller General” are omitted as unnecessary because of section 731 of the revised title. The word “initiative” is substituted for “motion” for consistency. The words “findings and” and “concerned” are omitted as surplus. The words “or his designee” are omitted as unnecessary because of section 731 of the revised title. The words “in his discretion”, “of accountability and”, “official disbursing”, and “the making of” are omitted as surplus. The word “reasonable” is substituted for “due”, the words “the head of” are added, and the words “carry out” are substituted for “pursued”, for consistency.

In subsection (d)(1), before clause (A), the words “restore or otherwise”, and the words “in . . . any amount” in 31:82a-2(c), are omitted as surplus. In clause (A), the words “to be charged” are substituted for “thereof” for clarity. In clause (B), the words “carried out” are substituted for “effected” for consistency.

Subsection (e) is substituted for 31:82a-2(b)(last sentence) and 95a(last sentence) to eliminate unnecessary words.

AMENDMENTS

2006—Subsec. (b)(1)(A)(i), (B). Pub. L. 109-241 substituted “Secretary of Homeland Security” for “Secretary of Transportation”.

1996—Subsec. (b)(1). Pub. L. 104-106, § 913(c)(4)(C)–(F), inserted “(A) in the case of a physical loss or deficiency—”, redesignated former subpars. (A) to (C) as cls. (i) to (iii), respectively, and added subpar. (B).

Pub. L. 104-106, § 913(c)(4)(A), (B), in introductory provisions, substituted “an official of the armed forces referred to in subsection (a)” for “a disbursing official of the armed forces” and “records, or a payment described in section 3528(a)(4)(A) of this title,” for “records.”

Subsec. (b)(1)(A)(i). Pub. L. 104-201, § 1009(c)(2)(A), inserted “(or the Secretary of Transportation, in the case of a disbursing official of the Coast Guard when the Coast Guard is not operating as a service in the Navy)” after “Department of Defense”.

Subsec. (b)(1)(B). Pub. L. 104-201, § 1009(c)(2)(B), inserted “(or the Secretary of Transportation, in the case of a disbursing official of the Coast Guard when the

Coast Guard is not operating as a service in the Navy)” after “or the Secretary of the appropriate military department”.

§ 3528. Responsibilities and relief from liability of certifying officials

(a) A certifying official certifying a voucher is responsible for—

(1) information stated in the certificate, voucher, and supporting records;

(2) the computation of a certified voucher under this section and section 3325 of this title;

(3) the legality of a proposed payment under the appropriation or fund involved;

(4) repaying a payment—

(A) illegal, improper, or incorrect because of an inaccurate or misleading certificate;

(B) prohibited by law; or

(C) that does not represent a legal obligation under the appropriation or fund involved; and

(5) verifying transportation rates, freight classifications, and other information provided on a Government bill of lading or transportation request, unless the Administrator of General Services has determined that verification by a prepayment audit conducted pursuant to section 3726(a) of this title for a particular mode or modes of transportation, or for an agency or subagency, will not adequately protect the interests of the Government.

(b)(1) The Comptroller General may relieve a certifying official from liability when the Comptroller General decides that—

(A) the certification was based on official records and the official did not know, and by reasonable diligence and inquiry could not have discovered, the correct information; or

(B)(i) the obligation was incurred in good faith;

(ii) no law specifically prohibited the payment; and

(iii) the United States Government received value for payment.

(2) The Comptroller General may deny relief when the Comptroller General decides the head of the agency did not carry out diligently collection action under procedures prescribed by the Comptroller General.

(c) The Comptroller General shall relieve a certifying official from liability for an overpayment—

(1) to a common carrier under section 3726 of this title when the Comptroller General decides the overpayment occurred only because the administrative audit before payment did not verify transportation rates, freight classifications, or land-grant deductions and the Administrator of General Services has determined that verification by a prepayment audit conducted pursuant to section 3726(a) of this title for a particular mode or modes of transportation, or for an agency or subagency, will not adequately protect the interests of the Government; or

(2) provided under a Government bill of lading or transportation request when the overpayment was the result of using improper transportation rates or classifications or the